

**IN THE UNITED STATES BANKRUPTCY COURT FOR  
THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DISTRICT**

IN RE:

CIRCUIT CITY STORES, INC.,	)	CASE NO. 08-35653-KRH
et. al.	)	
	)	CHAPTER 11
	)	
	)	JOINTLY ADMINISTERED
	)	
Debtors.	)	

**LIMITED OBJECTION OF THE UNITED STATES OF AMERICA TO MOTION OF DEBTORS FOR  
ORDER PURSUANT TO BANKRUPTCY CODE  
SECTIONS 105 AND 502, AND BANKRUPTCY RULE 2002,  
3003(c)(3), AND 9007 (I) SETTING GENERAL BAR DATE AND  
PROCEDURES FOR FILING PROOFS OF CLAIM, AND  
(II) APPROVING FORM AND MANNER OF NOTICE THEREOF**

COMES NOW the United States of America, by its attorney,  
Dana J. Boente, acting on behalf of the Internal Revenue  
Service, and objects to the Motion of the Debtors for Order  
Pursuant to Bankruptcy Code Sections 105 and 502, and Bankruptcy  
Rules 2002, 2003(c)(3), and 9007(I) Setting General Bar Date and  
Procedures for Filing Proofs of Claim, and (II) Approving Form  
and Manner of Notice Thereof on the following grounds:

1. On December 1, 2008, Gregg M. Galardi, counsel for the  
debtors, advised the Office of the United States Attorney for

Richard F. Stein  
Special Assistant United States Attorney  
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- 2 -

the Eastern District of Virginia that the debtors would not seek to shorten the governmental bar date.

2. Notwithstanding, the United States of America, in order to preserve its rights, files its objection to the granting of debtors' motion insofar as it relates to the governmental bar date.

3. The United States of America notes that the 180 day governmental bar date is specifically established by 11 U.S.C. § 502(b) (9) and the Federal Rules of Bankruptcy Procedure do not, nor can it, shorten that period of time.

WHEREFORE, the United States objects to the granting of the debtors' motion

Respectfully submitted,

DANA J. BOENTE  
Acting United States Attorney

By: /s/ Richard F. Stein  
Special Assistant United States Attorney  
Eastern District of Virginia  
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CERTIFICATE OF SERVICE

I hereby certify that on December 3, 2008, a true and accurate copy of the foregoing LIMITED OBJECTION OF THE UNITED STATES OF AMERICA TO MOTION OF DEBTORS FOR ORDER PURSUANT TO BANKRUPTCY CODE SECTIONS 105 AND 502, AND BANKRUPTCY RULE 2002, 3003(c)(3), AND 9007 (I) SETTING GENERAL BAR DATE AND PROCEDURES FOR FILING PROOFS OF CLAIM, AND (II) APPROVING FORM AND MANNER OF NOTICE THEREOF was electronically filed with the Clerk of the Court using the CM/ECF system, which will thereby cause the above to be electronically served on all registered users of the ECF system that have filed notices of appearance in this matter, and mailed, by U.S. Mail, first class, postage prepaid, to all persons on the attached Service List.

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